



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Principal Office: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY**Utility Address:** 175 SOUTH LEONARD STREET

WEST SALEM, WI 54669

When was utility organized? 1/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS TERESA SCHNITZLER**Title:** ADMINISTRATOR**Office Address:**

175 SOUTH LEONARD STREET

WEST SALEM, WI 54669

Telephone: (608) 786 - 1858**Fax Number:** (608) 786 - 1988**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MICHAEL G TEMP**Title:** VICE PRESIDENT**Office Address:** TOSTRUD & TEMP, S.C.

201 MAIN STREET SUITE 210

LA CROSSE, WI 54601

Telephone: (608) 784 - 8060**Fax Number:** (608) 784 - 8167**E-mail Address:** mtemp@centurytel.net

President, chairman, or head of utility commission/board or committee:

Name: MR DENNIS MANTHEI**Title:** CHAIRMAN**Office Address:**

527 W GARLAND STREET

WEST SALEM, WI 54669

Telephone: (608) 786 - 1858**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MICHAEL G TEMP**Title:** VICE PRESIDENT**Office Address:** TOSTRUD & TEMP, S.C.
201 MAIN STREET SUITE 210
LA CROSSE, WI 54601**Telephone:** (608) 784 - 8060**Fax Number:** (608) 784 - 8167**E-mail Address:** mtemp@centurytel.net**Date of most recent audit report:** 2/26/2004**Period covered by most recent audit:** 2003

Names and titles of utility management including manager or superintendent:

Name: MR WADE PETERSON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**
175 SOUTH LEONARD STREET
WEST SALEM, WI 54669**Telephone:** (608) 786 - 2850**Fax Number:** (608) 786 - 1988**E-mail Address:** publicworks@westsalemwi.com

Name of utility commission/committee: WATER AND SEWER COMMITTEE

Names of members of utility commission/committee:

MR HAROLD HOFFMAN, II

MR MARVIN IVERSON

MR DENNIS MANTHEI

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 10/16/1997**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	380,566	368,629	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	134,236	129,627	2
Depreciation Expense (403)	50,995	75,150	3
Amortization Expense (404-407)	1,963	558	4
Taxes (408)	57,149	64,029	5
Total Operating Expenses	244,343	269,364	
Net Operating Income	136,223	99,265	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	136,223	99,265	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	279,047	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,580	4,160	10
Miscellaneous Nonoperating Income (421)	2,350	291,079	11
Total Other Income	284,977	295,239	
Total Income	421,200	394,504	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	24,996	0	13
Total Miscellaneous Income Deductions	24,996	0	
Income Before Interest Charges	396,204	394,504	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	146,049	159,032	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	146,049	159,032	
Net Income	250,155	235,472	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,674,043	1,438,571	20
Balance Transferred from Income (433)	250,155	235,472	21
Miscellaneous Credits to Surplus (434)	3,002,101	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,926,299	1,674,043	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	380,566		380,566	1
Total (Acct. 400):	380,566	0	380,566	
Operation and Maintenance Expense (401-402):				
Derived	134,236		134,236	2
Total (Acct. 401-402):	134,236	0	134,236	
Depreciation Expense (403):				
Derived	50,995		50,995	3
Total (Acct. 403):	50,995	0	50,995	
Amortization Expense (404-407):				
Derived	1,963		1,963	4
Total (Acct. 404-407):	1,963	0	1,963	
Taxes (408):				
Derived	57,149		57,149	5
Total (Acct. 408):	57,149	0	57,149	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	136,223	0	136,223	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NON-REGULATED SEWER INCOME	279,047		279,047	9
Total (Acct. 417):	279,047	0	279,047	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
WATER UTILITY	3,580	0	3,580 11
Total (Acct. 419):	3,580	0	3,580
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		2,350	2,350 12
NONE	0	0	0 13
Total (Acct. 421):	0	2,350	2,350
TOTAL OTHER INCOME:	282,627	2,350	284,977
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		24,996	24,996 15
NONE	0	0	0 16
Total (Acct. 426):	0	24,996	24,996
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	24,996	24,996
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	146,049		146,049 17
Total (Acct. 427):	146,049	0	146,049
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	146,049	0	146,049
NET INCOME:	272,801	(22,646)	250,155
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,674,043	0	1,674,043 23
Total (Acct. 216):	1,674,043	0	1,674,043
Balance Transferred from Income (433):			
Derived	272,801	(22,646)	250,155 24
Total (Acct. 433):	272,801	(22,646)	250,155
Miscellaneous Credits to Surplus (434):			
CONTRIBUTED PLANT	0	3,002,101	3,002,101 25
Total (Acct. 434):	0	3,002,101	3,002,101
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,946,844	2,979,455	4,926,299

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	380,566	0	0	0	380,566	1
Less: interdepartmental sales	8,554		0	0	8,554	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	372,012	0	0	0	372,012	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	38,963		38,963	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	67,258		67,258	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	106,221	0	106,221	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,472,702	3,418,723	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	818,386	744,339	2
Net Utility Plant	2,654,316	2,674,384	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	6,366,382	6,320,608	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,046,491	888,293	4
Net Nonutility Property	5,319,891	5,432,315	
Investment in Municipality (123)	0	0	5
Other Investments (124)	944,762	1,392,609	6
Special Funds (125)	133,458	130,641	7
Total Other Property and Investments	6,398,111	6,955,565	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	39,808	66,749	8
Temporary Cash Investments (132)	419,203	15,586	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	39,820	40,539	11
Other Accounts Receivable (143)	142,320	138,731	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	21,052	35,451	14
Materials and Supplies (150)	4,710	4,837	15
Prepayments (165)	0	1,982	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	666,913	303,875	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,311	21,300	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	18,311	21,300	
Total Assets and Other Debits	9,737,651	9,955,124	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	92,643	92,643	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,926,299	1,674,043	23
Total Proprietary Capital	5,018,942	1,766,686	
LONG-TERM DEBT			
Bonds (221)	865,500	974,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	3,787,774	4,008,616	26
Total Long-Term Debt	4,653,274	4,982,616	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	135,000	27
Accounts Payable (232)	17,380	29,963	28
Payables to Municipality (233)	24,421	6,924	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	23,584	25,390	32
Other Current and Accrued Liabilities (238)	50	6,444	33
Total Current and Accrued Liabilities	65,435	203,721	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	3,002,101	41
Total Liabilities and Other Credits	9,737,651	9,955,124	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,418,723	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,830,351	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,642,351	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,472,702	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	438,328	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	380,058	0	0	0	13
Total Accumulated Provision	818,386	0	0	0	
Net Utility Plant	2,654,316	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	744,339				744,339	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	50,995				50,995	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,801				4,801	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	90				90	10
Other credits (specify):						11
					0	12
Total credits	55,886	0	0	0	55,886	13
Debits during year						14
Book cost of plant retired	835				835	15
Cost of removal					0	16
Other debits (specify):						17
EST DEPR PN CONTRIB PLNT 1/1/	361,062				361,062	18
Total debits	361,897	0	0	0	361,897	19
Balance end of year (110.1)	438,328	0	0	0	438,328	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	24,996				24,996	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	361,062				361,062	10
Total credits	386,058	0	0	0	386,058	11
Debits during year						12
Book cost of plant retired	6,000				6,000	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	6,000	0	0	0	6,000	17
Balance end of year (110.2)	380,058	0	0	0	380,058	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	6,320,608			6,320,608	1
Other (specify):					
MAINS REMOVED AND REPLACED	0	46,949	5,000	41,949	2
SERVICES REMOVED AND REPLACED		3,589	500	3,089	3
EQUIPMENT-PORTABLE SCALE		736		736	4
Total Nonutility Property (121)	6,320,608	51,274	5,500	6,366,382	
Less accum. prov. depr. & amort. (122)	888,293	163,698	5,500	1,046,491	5
Net Nonutility Property	5,432,315	(112,424)	0	5,319,891	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,710	4,837	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,710	4,837	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEFERRED BOND COSTS-93 ISSUE REFUNDED IN 1998	2,266	428	8,686	1
REFUNDING REV BONDS - 1998	723	428	9,625	2
Total			18,311	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	92,643	1
Changes during year (explain):		
		2
Balance end of year	92,643	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS	12/01/1996	12/01/2006	5.00%	115,500	1
REFUNDING REV BONDS	12/01/1998	05/01/2017	4.56%	750,000	2
Total Bonds (Account 221):				865,500	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CLEAN WATER FUND	04/22/1998	05/01/2017	2.67%	3,787,774	1
Total for Account 224				<u>3,787,774</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	57,149	2
Charged electric department expense		3
Charged sewer department expense	6,572	4
Other (explain):		
NONE		5
Total Accruals and other credits	63,721	
Taxes paid during year:		
County, state and local taxes	55,049	6
Social Security taxes	8,672	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	63,721	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
REV BOND	1,445	8,219	8,566	1,098	2
98 REFUND REV BOND	6,127	34,847	35,325	5,649	3
Subtotal	7,572	43,066	43,891	6,747	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CLEANWATER FUND	17,818	102,983	103,964	16,837	5
Subtotal	17,818	102,983	103,964	16,837	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	25,390	146,049	147,855	23,584	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SEWER CASH AND INVESTMENTS	944,762	2
Total (Acct. 124):	944,762	
Special Funds (125):		
WATER RESTRICTED INVESTMENTS	133,458	3
Total (Acct. 125):	133,458	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,820	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	39,820	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	142,320	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	142,320	
Receivables from Municipality (145):		
CUSTOMER A/R PUT ON TAX ROLL	21,052	12
Total (Acct. 145):	21,052	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
TAX EQUIVALENT YEAR END ADJUSTMENT	4,901	16
UTILITY PORTION OF STRRET PROJECT	19,520	17
Total (Acct. 233):	24,421	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,801,536	0	0	0	1,801,536	1
Materials and Supplies	4,773	0	0	0	4,773	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	591,333	0	0	0	591,333	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	1,214,976	0	0	0	1,214,976	
Net Operating Income	136,223	0	0	0	136,223	7
Net Operating Income as a percent of						
Average Net Rate Base	11.21%	N/A	N/A	N/A	11.21%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,646,001	0	0	1,356,100	0	3,002,101	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	1,646,001			1,356,100		3,002,101	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	375,323	363,623	1
Total Sales of Water	375,323	363,623	
Other Operating Revenues			
Forfeited Discounts (470)	1,296	1,391	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,947	3,615	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	5,243	5,006	
Total Operating Revenues	380,566	368,629	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	8,475	7,858	8
Pumping Expenses (620-625)	20,598	37,814	9
Water Treatment Expenses (630-635)	18,148	18,333	10
Transmission and Distribution Expenses (640-655)	38,352	19,402	11
Customer Accounts Expenses (901-904)	4,334	2,012	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	44,329	44,208	14
Total Operation and Maintenance Expenses	134,236	129,627	
Other Operating Expenses			
Depreciation Expense (403)	50,995	75,150	15
Amortization Expense (404-407)	1,963	558	16
Taxes (408)	57,149	64,029	17
Total Other Operating Expenses	110,107	139,737	
Total Operating Expenses	244,343	269,364	
NET OPERATING INCOME	136,223	99,265	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,304	90,238	169,072	4
Commercial	175	45,272	64,642	5
Industrial	7	7,250	9,975	6
Total Metered Sales to General Customers (461)	1,486	142,760	243,689	
Private Fire Protection Service (462)	4		1,763	7
Public Fire Protection Service (463)	1		97,473	8
Other Sales to Public Authorities (464)	14	18,937	23,844	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	6,063	8,554	12
Total Sales of Water	1,507	167,760	375,323	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	97,473	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	97,473	
Forfeited Discounts (470):		
Customer late payment charges	1,296	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,296	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,443	10
Other (specify):		
PSC REMAINDER ASSMT CREDIT	504	11
Total Other Water Revenues (474)	3,947	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	6,860	6,700	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	1,158	948	3
Maintenance of Water Source Plant (605)	457	210	4
Total Source of Supply Expenses	8,475	7,858	
PUMPING EXPENSES			
Operation Labor (620)	4,576	6,675	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	15,455	13,590	7
Operation Supplies and Expenses (623)	507	569	8
Maintenance of Pumping Plant (625)	60	16,980	9
Total Pumping Expenses	20,598	37,814	
WATER TREATMENT EXPENSES			
Operation Labor (630)	7,676	6,675	10
Chemicals (631)	8,895	6,416	11
Operation Supplies and Expenses (632)	1,577	4,522	12
Maintenance of Water Treatment Plant (635)		720	13
Total Water Treatment Expenses	18,148	18,333	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	8,123	8,478	14
Operation Supplies and Expenses (641)	1,635	2,330	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,666	0	16
Maintenance of Mains (651)	20,292	672	17
Maintenance of Services (652)	465	812	18
Maintenance of Meters (653)	1,512	2,381	19
Maintenance of Hydrants (654)	659	4,729	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	38,352	19,402	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)		0	22
Accounting and Collecting Labor (902)		0	23
Supplies and Expenses (903)	4,334	2,012	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	4,334	2,012	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	11,829	15,187	27
Office Supplies and Expenses (921)	75	355	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	4,966	5,045	30
Property Insurance (924)	4,960	4,011	31
Injuries and Damages (925)	678	0	32
Employee Pensions and Benefits (926)	19,791	17,811	33
Regulatory Commission Expenses (928)		100	34
Miscellaneous General Expenses (930)	1,630	1,299	35
Transportation Expenses (933)	400	400	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	44,329	44,208	
Total Operation and Maintenance Expenses	134,236	129,627	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		55,049	61,227	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,429	1,429	2
Net property tax equivalent		53,620	59,798	
Social Security		3,529	3,725	3
PSC Remainder Assessment			506	4
Other (specify): NONE			0	5
Total tax expense		57,149	64,029	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204680				3
County tax rate	mills		4.160440				4
Local tax rate	mills		3.931306				5
School tax rate	mills		10.791828				6
Voc. school tax rate	mills		2.411211				7
Other tax rate - Local	mills		0.511701				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.011166				10
Less: state credit	mills		1.433133				11
Net tax rate	mills		20.578033				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.931306				14
Combined School Tax Rate	mills		13.203039				15
Other Tax Rate - Local	mills		0.511701				16
Total Local & School Tax	mills		17.646046				17
Total Tax Rate	mills		22.011166				18
Ratio of Local and School Tax to Total	dec.		0.801686				19
Total tax net of state credit	mills		20.578033				20
Net Local and School Tax Rate	mills		16.497123				21
Utility Plant, Jan. 1	\$	3,418,723	3,418,723				22
Materials & Supplies	\$	4,837	4,837				23
Subtotal	\$	3,423,560	3,423,560				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,423,560	3,423,560				26
Assessment Ratio	dec.		0.974679				27
Assessed Value	\$	3,336,872	3,336,872				28
Net Local & School Rate	mills		16.497123				29
Tax Equiv. Computed for Current Year	\$	55,049	55,049				30
Tax Equivalent per 1994 PSC Report	\$	39,584					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	55,049					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,445		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	162,600		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	184,045	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	205,954		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	87,359		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,966		20
Total Pumping Plant	297,279	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	480,778		23
Total Water Treatment Plant	480,778	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			21,445	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			162,600	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	184,045	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			205,954	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			87,359	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,966	20
Total Pumping Plant	0	0	297,279	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			480,778	23
Total Water Treatment Plant	0	0	480,778	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,000		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	203,023		26
Transmission and Distribution Mains (343)	1,575,788	43,341	27
Fire Mains (344)	0		28
Services (345)	250,406	8,762	29
Meters (346)	161,385	6,361	30
Hydrants (348)	245,705		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,440,307	58,464	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	4,195		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	12,119		44
Other Tangible Property (399)	0		45
Total General Plant	16,314	0	
Total utility plant in service directly assignable	3,418,723	58,464	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,418,723	58,464	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,000	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			203,023	26
Transmission and Distribution Mains (343)		(1,420,302)	198,827	27
Fire Mains (344)			0	28
Services (345)		(225,699)	33,469	29
Meters (346)	835		166,911	30
Hydrants (348)			245,705	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	835	(1,646,001)	851,935	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			4,195	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			12,119	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	16,314	
Total utility plant in service directly assignable	835	(1,646,001)	1,830,351	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	835	(1,646,001)	1,830,351	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)		2,350	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	2,350	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	2,350	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	2,350	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	5,000	1,420,302	1,415,302 27
Fire Mains (344)			0 28
Services (345)	1,000	225,699	227,049 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,000	1,646,001	1,642,351
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	6,000	1,646,001	1,642,351
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,000	1,646,001	1,642,351

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,824	12,824	1
February			11,846	11,846	2
March			12,990	12,990	3
April			13,507	13,507	4
May			14,275	14,275	5
June			16,101	16,101	6
July			18,012	18,012	7
August			22,203	22,203	8
September			16,402	16,402	9
October			14,149	14,149	10
November			12,456	12,456	11
December			12,856	12,856	12
Total annual pumpage	0	0	177,621	177,621	
Less: Water sold				167,760	13
Volume pumped but not sold				9,861	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				2,782	16
Volume related to equipment/system malfunction				33	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,815	19
Volume pumped but unaccounted for				7,046	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				749	23
Date of maximum: 8/16/2003					24
Cause of maximum:					25
DROUGHT					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				45	26
Date of minimum: 4/5/2003					27
Total KWH used for pumping for the year				290,203	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SOUTH MILL ST	2	525	10	712,800	Yes	1
SALEM HEIGHTS ADDN-LOT 18	3	450	16	763,200	Yes	2
EAST AVENUE	4	390	16	864,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WELL 4	1
Location	SOUTH MILL STREET	SALEM HEIGHTS ADDN	EAST AVENUE	2
Purpose	P	P	P	3
Destination	R	R	T	4
Pump Manufacturer	LAYNE	FAIRBANKS/MORSE	FAIRBANKS	5
Year Installed	1934	1975	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	495	495	600	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	1973	1975	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	60	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	R		5
Year constructed	1975		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	100		10
Total capacity in gallons (actual)	750,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.4200		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	S	1.000	0	0	0	0	0	1
A	S	1.250	0	0	0	0	0	2
M	S	1.250	2,197	0	704	0	1,493	3
P	T	1.250	170	0	0	0	170	4
A	T	2.000	0	0	0	0	0	5
M	T	2.000	1,385	0	0	0	1,385	6
P	T	2.000	0	0	0	0	0	7
M	T	4.000	11,350	0	0	0	11,350	8
P	T	4.000	0	0	0	0	0	9
M	D	6.000	66,549	0	90	0	66,459	10
P	D	6.000	0	90	0	0	90	11
M	D	8.000	22,441	704	0	0	23,145	12
M	D	10.000	7,853	0	0	0	7,853	13
M	D	12.000	9,314	0	0	0	9,314	14
M	D	14.000	5,802	0	0	0	5,802	15
Total Within Municipality			127,061	794	794	0	127,061	
Total Utility			127,061	794	794	0	127,061	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	867		0	0	867		1
M	1.000	470	16	15	0	471	24	2
M	1.250	9	0	0	0	9		3
M	1.500	14	0	0	0	14		4
P	1.500	2	0	0	0	2		5
M	2.000	11	0	0	0	11		6
M	4.000	5	0	0	0	5		7
P	4.000	1	0	0	0	1		8
M	6.000	6	2	0	0	8		9
Total Utility		1,385	18	15	0	1,388	24	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,428	9	1	0	1,436	90	1
0.750	13	0	0	0	13	2	2
1.000	44	1	0	0	45	2	3
1.500	20	0	0	0	20	11	4
2.000	8	1	0	0	9	0	5
3.000	5	1	0	0	6	2	6
4.000	6	1	2	0	5	3	7
6.000	2	0	0	0	2	2	8
8.000	1	0	0	0	1	1	9
Total:	1,527	13	3	0	1,537	113	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,300	103	2	5	0	26	1,436	1
0.750	4	8	0	0	0	1	13	2
1.000	0	39	1	1	1	3	45	3
1.500	0	13	3	3	1	0	20	4
2.000	0	6	0	2	1	0	9	5
3.000	0	4	0	1	1	0	6	6
4.000	0	2	1	2	0	0	5	7
6.000	0	0	0	0	2	0	2	8
8.000	0	0	0	0	1	0	1	9
Total:	1,304	175	7	14	7	30	1,537	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	203				203	2
Total Fire Hydrants	203	0	0	0	203	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

ACCOUNT 625 - MAINTENANCE OF PUMPING PLANT - EXPENSES DECREASED BASED ON ACTUAL EXPENSES. ACCOUNT 651 - MAINTENANCE OF MAINS INCREASED BASED ON ACTUAL EXPENSE. ACCOUNT 650 - MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES INCREASED BASED ON ACTUAL EXPENSE.

Taxes (Acct. 408 - Water) (Page W-06)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

PSC REMAINDER ASSESSMENT WAS A CREDIT THIS YEAR AND THE UTILITY RECEIVED A REFUND WHICH IS RECORDED IN ACCOUNT 474 - OTHER WATER REVENUE.

Property Tax Equivalent (Water) (Page W-07)

General footnotes

OTHER TAX RATE-LOCAL IS FOR LAKE NESHONOC PROTECTIVE REHAB DISTRICT.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS ARE DUE TO MODIFICATIONS TO THE UNIFORM SYSTEM OF ACCOUNTS EFFECTIVE 1-1-03 IN DOCKET 05-US-105.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS ARE DUE TO MODIFICATIONS TO THE UNIFORM SYSTEM OF ACCOUNTS EFFECTIVE 1-1-03 IN DOCKET 05-US-105.

Water Mains (Page W-17)

General footnotes

MAIN ADDITIONS WERE FINANCED BY THE UTILITY.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

THE UTILITY PAID FOR REMOVING AND REPLACING 15 SERVICES DUE TO STREET RECONSTRUCTION. 3 NEW SERVICE ADDITIONS WERE PAID BY THE PROPERTY OWNER.
